

EMERY COUNTY

COUNTY

DECEMBER 31, 2006

CALENDAR YEAR ENDING

### CERTIFICATION OF BUDGET

#### ADOPTION OF BUDGET INFORMATION:

In compliance with Title 17, Chapter 36, Section 15, *Utah Code*, which states:

"On or before the last day of each fiscal period, the governing body by resolution shall adopt the budget which, subject to further amendment, shall thereafter be in effect for the next fiscal period. A copy of the final budget, and of any subsequent amendment thereof, shall be certified by the budget officer and filed with the state auditor not later than 30 days after its adoption. A copy, similarly certified, shall be filed in the office of the budget officer for inspection by the public during business hours."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of EMERY County for the calendar year ending DECEMBER 31, 20 06 as approved and adopted by resolution no. 12/20/06C dated DECEMBER 20, 20 05. An appropriate public hearing was held on DECEMBER 20, 20 05 for all budgetary funds.

Signed:

Bruce L. Furr  
(County Auditor)

Subscribed and sworn to this 19<sup>th</sup> day

of January, 20 06.

Carol D. Cox  
(Notary Public)



## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## GENERAL FUND REVENUES

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
<b>TAXES</b>				
3110	General Property Taxes - Current	4,877,851	4,860,779	4,839,500
3120	Prior Years' Taxes - Delinquent	69,445	58,235	65,000
3130	Sales Tax	161,792	196,077	185,000
3140	Franchise Tax	0	0	0
3150	Transient Room Tax	0	0	0
3163	Assessing & Collecting - State/County	462,662	622,277	436,800
3170	Fee-in-Lieu of Property Taxes	273,565	283,393	273,000
3180	Penalties & Interest on Delinquent Taxes	45,867	22,477	20,000
<b>LICENSES AND PERMITS</b>				
3210	Business Licenses & Permits	825	1,138	1,200
3220	Non-Business Licenses & Permits	689	641	1,300
3221	Building, Structures & Equipment	15,479	91,642	90,000
3222	Marriage Licenses	540	800	850
<b>INTERGOVERNMENTAL REVENUE</b>				
3310	Federal Grants	0	0	0
3311	General Government	279,909	280,951	209,000
3330	Federal Payments in Lieu of Taxes	695,745	707,338	700,000
3350	State Shared Revenue	392,434	428,934	407,000
3356	Class "B" Road Fund Allotment	1,430,423	1,198,501	1,598,550
<b>CHARGES FOR SERVICES</b>				
3411	Court Costs, Fees & Charges (Clerk)	5,161	4,537	4,000
3412	Recording of Legal Documents (Recorder)	48,527	61,141	60,000
3413	Zoning & Subdivision Fees	23,446	28,401	26,000
3420	Public Safety	65,193	70,035	54,000
3421	Special Police Services	2,039	2,252	2,000
3440	State Grants	527,540	307,344	755,407
3443	Refuse Collection Charges	4,818	14,780	8,000
3445	Weed Removal & Cleaning Charges	14,681	14,234	5,000
3490	Miscellaneous Services	16,137	16,125	15,000
3491	Ambulance Service	364,129	438,986	450,000
<b>FINES &amp; FORFEITURES</b>				
3510	Fines	346,781	309,042	322,500

## MISCELLANEOUS REVENUE

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## GENERAL FUND REVENUES

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
3610	Interest Earnings	200,785	384,321	315,000
3620	Rents & Concessions	27,133	47,849	30,000
3640	Sale of Fixed Assets - Compensation for Loss	21,873	7,369	0
3670	Sale of Bonds - Pollution Bonds	195,111	152,045	150,000
3681	Miscellaneous	26,351	33,692	30,000
CONTRIBUTIONS AND TRANSFERS				
3810	Transfer from MBA	305,504	336,348	342,000
3820	Transfer from Travel Bureau	0	0	0
3830	Transfer from Landfill Assurance Fund	9,794	0	0
3840	Transfer from Capital Replacement Fund	0	0	0
3880	Beg. Class "B" Road Fund Bal. to be Appropri	0	0	0
3890	Beg. General Fund Bal. to be Appropriated	0	0	0
TOTAL REVENUE & OTHER SOURCES		10,912,229	10,981,484	11,396,107

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
<b>GENERAL GOVERNMENT</b>				
4111	Commission or Council	228,662	230,965	245,450
4121	Justice Court	239,590	278,697	295,900
4124	Law Library	3,933	3,785	3,500
4134	Personnel	57,376	93,915	79,350
4136	Data Processing	242,813	223,100	295,000
4137	GIS	0	0	0
4141	Auditor	191,907	196,251	233,500
4143	Treasurer	138,006	140,731	155,400
4144	Recorder	160,768	145,138	173,600
4145	Attorney	502,463	520,164	457,850
4146	Surveyor	10,000	10,000	10,000
4147	Assessor	216,506	222,696	254,420
4150	Non-Departmental	370,934	406,712	411,944
4160	General Government Buildings	114,125	112,757	122,100
4170	Elections	18,273	274	50,000
4180	PLANNING & ZONING	111,318	143,377	186,900
4191	Vehicle Registration	46,636	47,769	51,800
<b>PUBLIC SAFETY</b>				
4210	Police Department	2,488,084	2,610,381	2,716,754
4220	Wildland Fire	17,196	7,478	13,523
4230	Corrections	684,949	643,286	690,500
4240	Ambulance	387,496	402,016	420,500
4253	Animal Control	23,116	22,758	22,420
4255	Emergency Services (Civil Defense)	400,934	256,595	655,407
4256	Poor & Indigent	3,291	2,993	3,000
4257	Justice Center Rent	400,794	463,348	469,000
<b>PUBLIC HEALTH</b>				
4310	Health	74,706	78,455	78,943
4360	Mental Health	57,010	58,758	59,131
4370	Senior Citizens	215,500	222,780	229,780
4380	Nursing Home	0	0	0
<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>				
4410	Highways	330,067	353,199	343,300
4415	Class "B" Road Program	1,472,160	1,501,571	1,638,550
4420	Sanitation	158,484	170,994	179,050
4450	Weed	108,440	110,170	238,275
4460	Mosquito	134,307	129,292	0

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
4470	Airport	23,465	3,478	20,500
PARKS, RECREATION & PUBLIC PROPERTY				
4510	Parks & Park Areas - Extension	45,861	53,468	54,800
4560	Recreation & Cultural - Museum	44,187	0	0
4590	Television	31,401	41,370	38,000
4591	Fair	49,963	65,235	0
COMMUNITY & ECONOMIC DEVELOPMENT				
4670	Public Lands	87,322	88,098	94,700
TRANSFERS & OTHER USES				
4810	Transfer to Economic Development	85,550	99,410	102,760
4814	Transfer to San Rafael Museum	0	57,150	45,500
4815	Transfer to Fair	0	0	46,500
4816	Transfer to Capital Projects Fund	156,000	0	0
4817	Transfer to Capital Replacements Fund	400,000	600,000	0
4818	Transfer to Travel Council	0	0	0
4819	Transfer to Internal Service Fund	0	0	0
4820	Transfer to Landfill Assurance Fund	0	0	0
4821	Transfer to Drug Task Force Fund	40,000	46,400	64,500
4822	Transfer to Industrial Park Fund	0	0	0
4824	Transfer to SSD #1	0	0	0
4830	Contributions to Other Entities	135,945	116,470	144,000
4880	Approp Increase In Fund Balance	222,691	0	0
MISCELLANEOUS				
4910	Judgments & Losses - Tax Appeals	0	0	0
TOTAL EXPENDITURES & OTHER USES		10,912,229	10,981,484	11,396,107

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

Fiscal Year

## SPECIAL REVENUE FUND - DRUG COURT

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
REVENUES:				
3910	State Grants	67,251	49,652	65,323
3920	Interest	0	0	0
OTHER SOURCES:				
3980	Transfer from General Fund	0	0	0
3990	Usage of Beginning Fund Balance	0	12,034	0
TOTAL REVENUES & OTHER SOURCES		67,251	61,686	65,323
EXPENDITURES:				
4010	Expenditures	59,645	61,686	59,573
OTHER USES:				
4090	Budgeted Increase in Fund Balance	7,606	0	5,750
TOTAL EXPENDITURES & OTHER USES		67,251	61,686	65,323

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## SPECIAL REVENUE FUND - EMERY COUNTY EMERGENCY - E911

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
<b>REVENUES:</b>				
3910	Revenue	39,702	66,373	55,500
<b>OTHER SOURCES:</b>				
3980	Transfer from General Fund	0	0	0
3990	Usage of Beginning Fund Balance	0	0	0
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>39,702</b>	<b>66,373</b>	<b>55,500</b>
<b>EXPENDITURES:</b>				
4010	Expenditures	3,639	9,864	55,500
<b>OTHER USES:</b>				
4090	Budgeted Increase in Fund Balance	36,063	56,509	0
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		<b>39,702</b>	<b>66,373</b>	<b>55,500</b>

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## SPECIAL REVENUE FUND - DRUG TASK FORCE

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
REVENUES:				
3910	Revenue	58,075	32,060	15,000
3920	Restitution & Seizure	8,291	6,987	3,000
OTHER SOURCES:				
3980	Transfer from General Fund	40,000	46,400	64,500
3990	Usage of Beginning Fund Balance	612	7,650	0
TOTAL REVENUES & OTHER SOURCES		106,978	93,077	82,500
EXPENDITURES:				
4010	Expenditures	106,979	93,077	82,500
OTHER USES:				
4090	Budgeted Increase in Fund Balance	0	0	0
TOTAL EXPENDITURES & OTHER USES		106,979	93,077	82,500



## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## SPECIAL REVENUE FUND - SAN RAFAEL MUSEUM

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
<b>REVENUES:</b>				
3910	Revenue	0	23,209	13,248
3970	Transfer from Travel Council	0	10,000	12,000
<b>OTHER SOURCES:</b>				
3980	Transfer from General Fund	0	57,150	45,500
3990	Usage of Beginning Fund Balance	0	0	0
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>0</b>	<b>90,359</b>	<b>70,748</b>
<b>EXPENDITURES:</b>				
4010	Expenditures	0	79,479	70,748
<b>OTHER USES:</b>				
4080	Budgeted Increase of Fund Balance	0	10,880	0
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		<b>0</b>	<b>90,359</b>	<b>70,748</b>

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## SPECIAL REVENUE FUND - TRANSIENT ROOM TAX -

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
REVENUES:				
3910	Transient Room Tax	137,338	168,931	178,785
OTHER SOURCES:				
3980	Transfer from General Fund	0	0	0
3990	Usage of Beginning Fund Balance	0	0	0
TOTAL REVENUES & OTHER SOURCES		137,338	168,931	178,785
EXPENDITURES:				
4010	Expenditures	90,227	95,770	166,785
OTHER USES:				
4080	Transfer to San Rafael Museum	0	10,000	12,000
4090	Budgeted Increase in Fund Balance	47,111	63,161	0
TOTAL EXPENDITURES & OTHER USES		137,338	168,931	178,785

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

Fiscal Year

## SPECIAL REVENUE FUND - EMERY CO. ECONOMIC DEVELOPMENT

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
REVENUES:				
3910	Revenue	28,172	15,476	29,500
3920	Miscellaneous	265	312	0
OTHER SOURCES:				
3980	Transfer from General Fund	85,550	99,410	102,760
3990	Usage of Beginning Fund Balance	0	0	1,500
TOTAL REVENUES & OTHER SOURCES		113,987	115,198	133,760
EXPENDITURES:				
4010	Expenditures	99,581	109,667	133,760
OTHER USES:				
4090	Expenditures	14,406	5,531	0
TOTAL EXPENDITURES & OTHER USES		113,987	115,198	133,760

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## SPECIAL REVENUE FUND - INDUSTRIAL PARK

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
REVENUES:				
3910	Revenue	794	1,069	0
OTHER SOURCES:				
3980	Transfer from General Fund	0	0	0
3990	Usage of Beginning Fund Balance	0	14,662	26,500
TOTAL REVENUES & OTHER SOURCES		794	15,731	26,500
EXPENDITURES:				
4010	Expenditures	0	15,731	26,500
OTHER USES:				
4090	Budgeted Increase in Fund Balance	794	0	0
TOTAL EXPENDITURES & OTHER USES		794	15,731	26,500

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

Fiscal Year

## SPECIAL REVENUE FUND - HISTORIC PRESERVATION

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
REVENUES:				
3910	Revenue	10,898	( 241 )	0
OTHER SOURCES:				
3980	Transfer from General Fund	0	0	0
3990	Usage of Beginning Fund Balance	2,076	4,536	0
TOTAL REVENUES & OTHER SOURCES		12,974	4,295	0
EXPENDITURES:				
4010	Expenditures	12,974	4,295	0
OTHER USES:				
4090	Budgeted Increase in Fund Balance	0	0	0
TOTAL EXPENDITURES & OTHER USES		12,974	4,295	0

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## SPECIAL REVENUE FUND - LIBRARY

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
REVENUES:				
3910	Revenue	597,076	609,367	591,500
3920	Revenue	18,141	8,405	4,000
3930	Interest	10,319	24,192	12,000
3940	Miscellaneous	7,439	7,949	7,000
OTHER SOURCES:				
3990	Usage of Beginning Fund Balance	1,101	0	12,000
TOTAL REVENUES & OTHER SOURCES		634,076	649,913	626,500
EXPENDITURES:				
4010	Expenditures	634,076	637,724	626,500
OTHER USES:				
4090	Budgeted Increase in Fund Balance	0	12,189	0
TOTAL EXPENDITURES & OTHER USES		634,076	649,913	626,500

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

Fiscal Year

## SPECIAL REVENUE FUND - EMERY COUNTY FAIR

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
REVENUES:				
3910	Revenue	0	0	0
3920	Transfer from General Fund	0	0	46,500
OTHER SOURCES:				
3990	Usage of Begin Fund Balance	0	0	0
TOTAL REVENUES & OTHER SOURCES		0	0	46,500
EXPENDITURES:				
4010	Expenditures	0	0	46,500
TOTAL EXPENDITURES & OTHER USES		0	0	46,500

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

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Fiscal Year

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## SPECIAL REVENUE FUND - INTERNAL SERVICE

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
REVENUES:				
3910	Revenue	1,657,622	1,614,368	2,000,000
OTHER SOURCES:				
3980	Transfer from General Fund	0	0	0
3990	Use of Beginning Fund Balance	124,223	108,908	0
TOTAL REVENUES & OTHER SOURCES		<u>1,781,845</u>	<u>1,723,276</u>	<u>2,000,000</u>
EXPENDITURES:				
4010	Expenditures	1,781,845	1,723,276	2,000,000
OTHER USES:				
4090	Budgeted Increase in Fund Balance	0	0	0
TOTAL EXPENDITURES & OTHER USES		<u>1,781,845</u>	<u>1,723,276</u>	<u>2,000,000</u>



## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## CAPITAL PROJECT FUND - CAPITAL PROJECTS

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
REVENUES:				
3910	Transfer from General Fund	156,000	0	0
3920	Interest Income	23,383	51,048	0
3930	Transfer from MBA	0	0	0
TOTAL REVENUES & OTHER SOURCES		179,383	51,048	0
3990	Begin Fund Balance	1,195,005	1,374,388	1,425,436
TOTAL AVAILABLE FOR APPROPRIATIONS		1,374,388	1,425,436	1,425,436
EXPENDITURES:				
4010	Special Projects	0	0	0
4020	Television Upgrades	0	0	0
4030	Courthouse Parking Lot	0	0	0
TOTAL EXPENDITURES		0	0	0
Ending Fund Balance		1,374,388	1,425,436	1,425,436

## EMERY COUNTY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## CAPITAL PROJECT FUND - CAPITAL REPLACEMENT

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
REVENUES:				
3910	Transfer from General Fund	400,000	600,000	0
3920	Interest Income	19,370	41,292	25,000
3930	Transfer from MBA	0	0	0
TOTAL REVENUES & OTHER SOURCES		419,370	641,292	25,000
3990	Begin Fund Balance	1,194,592	1,282,111	1,623,118
TOTAL AVAILABLE FOR APPROPRIATIONS		1,613,962	1,923,403	1,648,118
EXPENDITURES:				
4010	Special Projects	51,128	0	65,000
4020	Office Equipment & Furnishings	50,056	28,387	38,400
4030	Sheriff's Equipment/Vehicles	78,758	76,776	337,090
4040	Landfill Equipment	71,875	0	30,000
4050	Road Equipment	80,034	195,142	347,800
TOTAL EXPENDITURES		331,851	300,285	818,290
Ending Fund Balance		1,282,111	1,623,118	829,828

## MUNICIPAL BUILDING AUTHORITY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## SPECIAL REVENUE FUND - MUNICIPAL BUILDING AUTHORITY

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
<b>REVENUES:</b>				
3910	Revenue	1,045,239	1,592,945	926,000
3920	Bond Proceeds	0	0	305,000
3930	Interest Income	17,627	47,536	20,000
3970	Transfer from General Fund	400,794	0	0
<b>OTHER SOURCES:</b>				
3990	Usage of Beginning Fund Balance	0	0	443,300
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>1,463,660</b>	<b>1,640,481</b>	<b>1,694,300</b>
<b>EXPENDITURES:</b>				
4010	Administrative Expenditures	1,479	1,124	1,300
4020	Nursing Home Projects	43,736	10,266	42,000
4030	Technology Training Center	485	546	25,000
4040	Public Safety Complex	118,205	0	0
4050	Court Complex	0	0	0
<b>OTHER USES:</b>				
4060	Bond Payments/Issuance Costs	564,995	468,048	474,000
4070	Transfer to Debt Service	4,993	0	0
4080	Transfer to General Fund	351,247	359,769	342,000
4081	San Rafael Museum Drainage	0	0	110,000
4082	Green River Senior Center	0	0	700,000
4085	Transfer to Capital Replacements	0	0	0
4090	Budgeted Increase of Fund Balance	378,520	800,728	0
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		<b>1,463,660</b>	<b>1,640,481</b>	<b>1,694,300</b>

## MUNICIPAL BUILDING AUTHORITY

## Governmental Unit

For the Budget Year January 1, 2006 Through December 31, 2006

## Fiscal Year

## DEBT SERVICE FUND - DEBT SERVICE

Account Number	Description	Prior Year Actual 12/04	Current Year Estimate 12/05	Ensuing Year Approved Budget Appropriation 12/06
REVENUES:				
3910	Bond Issues	0	0	0
3940	Interest Income	12,132	22,248	18,000
3950	Transfer from General Fund	0	10,676	0
TOTAL REVENUES		12,132	32,924	18,000
3990	Begin Fund Balance	0	2,395	0
TOTAL AVAILABLE FOR APPROPRIATIONS		12,132	35,319	18,000
EXPENDITURES:				
4020	Transfer to Municipal Building Authority	9,737	35,319	0
4090	Budgeted Increase in Fund Balance	0	0	18,000
TOTAL EXPENDITURES		9,737	35,319	18,000
Ending Fund Balance		2,395	0	0